



# OFFICIAL GAZETTE GOVERNMENT OF GOA

## EXTRAORDINARY

### GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

#### Notification

4/5/2005-Fin(R&C)(50)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedules 'B', 'C' and 'D' appended to the said Act, as follows, namely:—

**I. In Schedule 'B' appended to the said Act,—** (i) for the existing entry at Serial No. (69), the following entry shall be substituted, namely:—

"(69) Writing instruments including pens and refills, geometry boxes, colour boxes, crayons, pencils and pencil sharpeners.";

(ii) after entry at Serial No. (108), the following entries shall be inserted, namely:—

"(109) Plant and Machinery.

(110) Automatic Teller Machine.

(111) Bags made of paper or plastic including carry-bags used in wrapping or packing consumer goods. (HSN 4819.30.00, 4819.40.00 and 3923.20.00).

(112) Photographic paper and chemicals. (HSN 3703.00.00 and 3707.00.00).

(113) Plastic tarpaulin and HDPE fabrics.";

**(II)** in Schedule 'C' appended to the said Act, after entry at Serial No. (12) the following entry shall be inserted, namely:—

"(13)	Plasma TV, LCD TV, Air-conditioner, DVD player, Home Theatre and consumer durables costing Rs. 30000/- and above, per item.	15%.";
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**(III)** in Schedule 'D' appended to the said Act, entries existing against Serial Nos. (23A) and (36B) shall be omitted.

This Notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

*Shrikant M. Polle, Under Secretary Fin.(R&C).*

Porvorim, 25th April, 2008.